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arising from the digitalization of the economy was negotiated within the OECD G20 Inclusive Framework on Base Erosion and Profit Shifting and agreed upon by 137 member countries It was also the motive behind the shift from a typical vendor collection model to an intermediary collection model supported by centralized registration points in indirect taxes notably the VAT GST Abundant data from the European Union or the OECD signalized an ever increasing gap between expected VAT revenues and VAT actually collected making it obvious that the classical system of VAT GST collection was unable to respond to challenges posed by the digital economy Therefore new solutions based on the participation of digital platforms as intermediaries had been introduced Finally new technologies such as blockchain paved new avenues in enhancing tax compliance In this context this volume entitled Justice Equality and Tax Law contains not only a selection of the best master s theses of the full time LL M programme in 2021 2022 but also represents an in depth analysis of various aspects of this Handbook of Computable General Equilibrium Modeling Peter B. Dixon, Dale Jorgenson, 2013-01-08 Top scholars synthesize and analyze scholarship on this widely used tool of policy analysis in 27 articles setting forth its accomplishments difficulties and means of implementation Though CGE modeling does not play a prominent role in top U S graduate schools it is employed universally in the development of economic policy. This collection is particularly important because it presents a history of modeling applications and examines competing points of view Presents coherent summaries of CGE theories that inform major model types Covers the construction of CGE databases model solving and computer assisted interpretation of results Shows how CGE modeling has made a contribution to economic policy the Tax Treatment of Financial Products United States. Congress. Senate. Committee on Finance, United States. Congress. House. Committee on Ways and Means, 2011 **I.K. Lasser's Your Income Tax 2012** J.K. Lasser Institute, 2011-12-21 America's number one bestselling tax guide offers the best balance of thoroughness organization and usability For over half a century more than 39 million Americans have turned to J K Lasser for easy to follow expert advice and guidance on planning and filing their taxes Written by a team of tax specialists J K Lasser's Your Income Tax 2012 includes all the outstanding features that have made this book the nation s all time top selling tax guide It covers some of the most important topics associated with your taxes from what must you report as income and strategies that will save you on taxes to how much tax you actually owe and what deductions can you claim As an added value you can gain direct access to bonus materials through jklasser com including links to the latest tax forms from the IRS up to the minute tax law changes small business help and much more Filled with in depth insights and timely advice this is the guide of choice for today s serious taxpayer Contains over 2 500 easy to use tax planning tips and strategies and easy to understand coverage of the year's tax law changes Includes filing tips and instructions to help you prepare your 2011 return Comprised of a quick reference section that highlights what s new for 2011 as well as a topic index to help pinpoint the biggest money saving deductions Offers instruction for customers who use software or CPAs to file their taxes Filled with practical tax guidance you can t find

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